

Exhibit B

Declaration of William Kosturos

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
CLAIRES HOLDINGS LLC, *et al.*,¹) Chapter 11
Debtors.) Case No. 25-11454 (BLS)
) (Jointly Administered)
)

**DECLARATION OF WILLIAM KOSTUROS
IN SUPPORT OF APPLICATION OF THE DEBTORS TO
RETAIN ALVAREZ & MARSAL NORTH AMERICA, LLC AS
FINANCIAL ADVISORS TO DEBTORS AND DEBTORS IN POSSESSION
PURSUANT TO SECTIONS 327(a) AND 328 OF THE BANKRUPTCY CODE**

I, William Kosturos, hereby make this Declaration pursuant to 28 U.S.C. § 1746, and state:

1. I am a Managing Director with Alvarez & Marsal North America, LLC, together with employees of its affiliates (all of which are wholly-owned by its parent company and employees), its wholly owned subsidiaries, and independent contractors, collectively, “A&M”), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration on behalf of A&M (this “Declaration”) in support of the *Application of the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code* (the “Application”) on the terms and conditions set forth in the Application and the engagement

1 The Debtors in these chapter 11 cases, along with the last four digits of their federal tax identification numbers, to the extent applicable, are: Claire’s Holdings LLC (9619); BMS Distributing Corp. (4117); CBI Distributing Corp. (5574); Claire’s (Gibraltar) Holdings Limited (4273); Claire’s Boutiques, Inc. (5307); Claire’s Canada Corp. (7936); Claire’s Intellectual LLC (5274); Claire’s Puerto Rico Corp. (6113); Claire’s Stores, Inc. (0416); Claire’s Swiss Holdings II LLC (7980); Claire’s Swiss Holdings LLC (2299); CLSIP Holdings LLC (1950); CLSIP LLC (9769); and CSI Canada LLC (2343). The Debtors’ mailing address is 2400 West Central Road, Hoffman Estates, IL 60192.

letter between Debtors and A&M attached to the Application as Exhibit A (the “Engagement Letter”). Except as otherwise noted,² I have personal knowledge of the matters set forth herein.

Disinterestedness and Eligibility

2. A&M together with its professional service provider affiliates (the “Firm”) utilize certain procedures (“Firm Procedures”) to determine the Firm’s relationships, if any, to parties that may have a connection to a client debtor. In implementing the Firm Procedures, the following actions were taken to identify parties that may have connections to the Debtors, and the Firm’s relationship with such parties:

- (a) A&M requested and obtained from the Debtors extensive lists of interested parties and significant creditors (the “Potential Parties in Interest”).³ The list of Potential Parties in Interest which A&M reviewed is attached hereto as Schedule A. The Potential Parties in Interest reviewed include, among others, the Debtors, prepetition lenders, officers, directors, the thirty largest unsecured creditors of the Debtors (on a consolidated basis), significant customers and vendors, parties holding significant ownership interests in the Debtors, significant counterparties to material agreements, and significant litigation claimants.
- (b) A&M then compared the names of each of the Potential Parties in Interest to the names in its master electronic database of the Firm’s current and recent clients (the “Client Database”). The Client Database generally includes the name of each client of the Firm, the name of each party who is or was known to be adverse to the client of the Firm in connection with the matter in which the Firm is or was representing such client, the name of each party that has, or had, a substantial role with regard to the subject matter of the Firm’s retention, and the names of the Firm professionals who are, or were, primarily responsible for matters for such clients.

2 Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

3 The list of Potential Parties in Interest is expected to be updated during these cases. A&M continues to review the relationships its professionals may have with potentially interested parties and to determine whether any relationships other than those set forth herein exist. As may be necessary, A&M will supplement this Declaration if it becomes aware of a relationship that may adversely affect A&M’s retention in these cases or discovers additional parties in interest. A&M will update this disclosure if it is advised of any trading of claims against or interests in the Debtors that may relate to A&M’s retention or otherwise requires such disclosure.

- (c) An email was issued to all Firm professionals requesting disclosure of information regarding: (a) any known personal connections between the respondent and/or the Firm on the one hand, and either the Potential Parties in Interest or the Debtors, on the other hand;⁴ (b) any known connections or representation by the respondent and/or the Firm of any of the Potential Parties in Interest in matters relating to the Debtors; and (c) any other conflict or reason why A&M may be unable to represent the Debtors.
- (d) Known connections between former or recent clients of the Firm and the Potential Parties in Interest were compiled for purposes of preparing this Declaration. These connections are listed in **Schedule B** attached hereto.

3. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, if retained, A&M:

- (a) is not a creditor of the Debtors (including by reason of unpaid fees for prepetition services),⁵ an equity security holder of the Debtors, or an “insider” of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code;
- (b) is not, and has not been, within two years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- (c) does not have an interest materially adverse to the interests of the Debtors’ estates, or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

4. As can be expected with respect to any international professional services firm such as A&M, the Firm provides services to many clients with interests in the Debtors’ chapter 11 cases. To the best of my knowledge, except as indicated below, the Firm’s services for such clients do not relate to the Debtors’ chapter 11 cases.

4 In reviewing its records and the relationships of its professionals, A&M did not seek information as to whether any A&M professional or member of his/her immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain A&M professionals have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors or any other party in interest; or (b) has engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, I do not believe it would impact A&M’s disinterestedness or otherwise give rise to a finding that A&M holds or represents an interest adverse to the Debtors’ estates.

5 See ¶ 11 below.

5. In addition to the relationships disclosed on **Schedule B**, I note that:

- (a) Alvarez & Marsal Inc. (“A&M Inc.”), an entity controlled by Bryan Marsal and Antonio Alvarez II, is the majority owner of Alvarez & Marsal Holdings, LLC (“A&M Holdings”). A&M Holdings is the sole owner of A&M. Messer’s Marsal and Alvarez comprise the Board of Managers of A&M Holdings and two of the Board of Managers of A&M. Messr.’s Marsal and Alvarez, together with A&M Inc., indirectly control a significant interest in the general partner of A&M Capital which consists of various funds (the “A&M Capital Funds”). Also, certain A&M employees have invested in limited partnership interests in the A&M Capital Funds and, indirectly, their general partners and, from time to time, A&M and/or its professional service provider affiliates provide services to the A&M Capital Funds. The investments of the A&M Capital Funds are private equity investments in companies (all of whom are unrelated to the Debtors and these chapter 11 cases).
- (b) As set forth on **Schedule B**, Kirkland & Ellis LLP (“K&E”) currently represents A&M and/or its affiliates in matters unrelated to the Debtors and these chapter 11 cases. In addition to K&E’s representations of certain A&M affiliates (including A&M Inc., A&M Capital and the A&M Capital Funds), certain partners or other persons or entities associated with K&E (“K&E Persons”) have invested in the A&M Capital Funds. Each K&E Person that has invested in the A&M Capital Funds holds less than one percent of the A&M Capital Funds. K&E also retains Alvarez & Marsal Corporate Performance Improvement, LLC, an affiliate of A&M, from time to time for administrative services unrelated to the Debtors or these chapter 11 cases. Certain former K&E attorneys are currently employed by A&M.
- (c) Neuberger Berman L.L.C. and/or certain of its affiliated funds or fund management entities are Potential Parties in Interest. Certain funds of funds managed by Neuberger Berman L.L.C. or its affiliates (“NB”) have invested in a minority limited partnership interest in the A&M Capital Funds and have co-invested in a certain investment with the A&M Capital Funds.
- (d) JPMorgan Chase Bank, N.A., together with certain of its affiliates (collectively, “JPMC”), Wells Fargo Bank, N.A., together with certain of its affiliates (collectively, “Wells Fargo”), and TD Bank, N.A., together with certain of its affiliates (collectively, “TD Bank”) are Potential Parties in Interest. Under a credit facility (the “Credit Facility”) to A&M’s parent company A&M Holdings: Wells Fargo is administrative agent, swingline lender and issuing lender, and JPMC is a lender and the syndication agent; Wells Fargo and JPMC are joint lead arrangers and joint book runners; and TD Bank is a participating lender and documentation agent. In addition to Wells Fargo’s receipt of interest in its capacity as a lender under the Credit Facility, Wells Fargo, JPMC, and TD Bank receive certain customary and

negotiated fees and reimbursement of expenses in connection with their roles under the Credit Facility.

- (e) A&M's affiliate, Alvarez & Marsal Private Equity Performance Improvement, LLC was engaged by the Debtors to provide a supply assessment and improvement plan. That engagement was completed in July 2017.
- (f) A&M's affiliate, Alvarez & Marsal Tax, LLC, was engaged by Claire's Stores, Inc. to provide certain tax advisory services. Those services were completed in August 2021.
- (g) In addition, as set forth in the Application, A&M's Canadian affiliate will continue to act as the financial advisor to Claire's Stores Canada Corp., a non-Debtor affiliate and the sole Canadian operating subsidiary of Claire's Stores, Inc.
- (h) Various Debtor entities are listed as parties in interest in A&M's former restructuring matters: DLF Logistics, Ascena Retail Group, and Toys R Us.
- (i) Holly Dice, who currently serves as an Auditor for Region 3, is a former A&M employee.
- (j) From time to time, A&M professionals and employees personally directly acquire a debt or equity security of a company which may be or become one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases. A&M has long had a policy prohibiting its personnel from knowingly transacting in any security while in possession of material, non-public information about the issuing company, including such information learned in connection with their work at A&M. A&M therefore does not believe that any such investments present a conflict of interest.
- (k) Certain Potential Parties in Interest have provided, and in some cases continue to provide, services to A&M in the normal course of business. I do not believe that any such connections would compromise A&M's ability to effectively represent the Debtors.

6. A&M and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, A&M appears in numerous cases, proceedings, and transactions involving many different law firms, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these chapter 11 cases. Further, A&M has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved

in these chapter 11 cases. In addition, A&M has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these chapter 11 cases in which it works with or in opposition to other professionals involved in these chapter 11 cases. Professionals retained in these chapter 11 cases might have referred work to A&M or vice versa. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtors' estates.

7. To the best of my knowledge, no employee of the Firm is a relative of, or has been connected with the United States Trustee (the "U.S. Trustee") in this district or its employees.

8. Accordingly, to the best of my knowledge, A&M is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, in that A&M: (a) is not a creditor, equity security holder, or insider of the Debtors; (b) was not, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors; and (c) does not have an interest materially adverse to the interests of the Debtors' estates or any class of creditors or equity security holders.

9. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration.

Compensation

10. Subject to approval from the United States Bankruptcy Court for the District of Delaware (the "Court") and in accordance with the applicable provisions of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), applicable U.S. Trustee guidelines, and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), A&M will seek from the Debtors payment for compensation on an

hourly basis and reimbursement of actual and necessary expenses incurred by A&M. A&M's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application. These hourly rates are adjusted annually.

11. To the best of my knowledge, (a) no commitments have been made or received by A&M with respect to compensation or payment in connection with these cases other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules and (b) A&M has no agreement with any other entity to share with such entity any compensation received by A&M in connection with these chapter 11 cases.

12. By reason of the foregoing, I believe A&M is eligible for employment and retention by the Debtors pursuant to sections 327(a) (as modified by section 1107(b)), 328, 330, and 331 of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.

Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Dated: August 29, 2025

Respectfully submitted,

/s/ William Kosturos

William Kosturos
Managing Director
Alvarez & Marsal North America, LLC

Schedule A

List of Potential Parties in Interest

Schedule A

List of Potential Parties in Interest

363 SALE PARTIES

AMES WATSON
HILCO (HMR)
[Confidential]

BANKRUPTCY JUDGES

JUDGE BRENDAN L. SHANNON
JUDGE CRAIG T. GOLDBLATT
JUDGE J. KATE STICKLES
JUDGE JOHN T. DORSEY
JUDGE KAREN B. OWENS
JUDGE LAURIE SELBER SILVERSTEIN
JUDGE MARY F. WALRATH
JUDGE THOMAS M. HORAN

BANKRUPTCY PROFESSIONALS

HOULIHAN LOKEY
INTERPATH
KIRKLAND & ELLIS
OMNI
PROSEK

BANKS/LENDERS/ADMINISTRATIVE AGENTS

1ST BANK
1ST SUMMIT BANK
AMERICAN BANK
AMERICAN BANK OF MT
AMERICAN NATIONAL BANK
AMERIS BANK
ANKURA TRUST COMPANY, LLC
ARVEST BANK
AST JPMORGAN GLOBAL THEMATIC
BANCFIRST
BANCO POPULAR OF PUERTO RICO
BANCORPSOUTH
BANGOR SAVING
BANK CHAMPAIGN
BANK FINANCIAL
BANK OF HAWAII
BANK OF OKLAHOMA
BANK OF THE WEST
BANKNORTH
BK OF AMER NA-NY
BMO HARRIS BANK
BOFA
BORDER BANK

BREMER BANK
CAMDEN NATIONAL BANK
CAPE COD FIVE CENTS BANK
CENTRAL BANK BOONE COUNTY
CHASE LINCOLN
CHASE LINCOLN HOST BANK
CITIBANK, N.A.
CITIZENS BANK
CITIZENS NATIONAL BANK
CITY NATIONAL BANK
COAST CENTRAL
COMMERCE BANK
COMMINGLED PENS TR FD (CORE PL
COMMINGLED PENS TR FD (CORPORA
COMMUNITY BANK
COMMUNITY NATIONAL BANK & TRUST
CORE FIRST BANK & TRUST
CORNERSTONE BANK
COUNTY BANK
CPTF HIGH YIELD
DESERT COMMUNITY BANK
DUBUQUE BANK & TRUST
EASTERN BANK
ELLIOTT INTL LP
EMC-DN ICAV F&N BHF OF DN FD I
EVOLVE BANK & TRUST
EXB EXCHANGE BANK
F & M BANK
FARMERS STATE BANK
FIFTH THIRD BANK
FIRST AMERICAN BK
FIRST BANK KANSAS
FIRST BANKERS TRUST CO
FIRST CITIZENS BANK & TRUST CO
FIRST COMMUNITY BANK
FIRST FARMERS BANK & TRUST
FIRST FINANCIAL BANK
FIRST HAWAIIAN BANK
FIRST HORIZON BANK
FIRST INTERSTATE BANK
FIRST MID BANK & TRUST
FIRST NATIONAL BANK
FIRST NATIONAL BANK OF OTTAWA
FIRST UNITED BANK
FIRST WESTERN BANK & TRUST
FLAGSTAR BANK
FRANKLIN SAVINGS BANK

GERMAN AMERICAN BANK
 GIM SPECIALIST INV FDS - GIM M
 GIM TR 2 - SR SECURED LOAN FD
 GOLDMAN SACHS
 GREAT SOUTHERN BANK
 HANCOCK BANK
 HAWTHORN BANK
 HICKORY POINT BANK
 HUNTINGTON NATIONAL BANK
 IAIN-AIVRINF(DINVAINF)-IVIGSIF
 INTERNATIONAL BANK OF COMMERCE
 INVESCO
 INVSCO-INVSC GBL STRTGC INC FD
 INWOOD NATIONAL BANK
 ISABELLA BANK & TRUST
 J.P. MORGAN INV MGT INC. - IBM
 J.P. MORGAN INV MGT INC. - U.S
 JMP CHASE RETIREMENT PLAN
 JPM
 JPM - ADV SRS TR AST HY PORT
 JPM - SEI INST MAN TR HY BOND
 JPM CORE PLUS BD FUND
 JPM FLOATING RATE INCOME FD
 JPM GLB BD OPPS FD
 JPM IM LTD-SEI INSTITUTIONAL I
 JPM INCOME BUILDER FD
 JPM LVIP JP MORGAN HIGH YIELD
 JPM TOTAL RETURN FD
 JPMORGAN GLOBAL STRATEGI BO FD
 JPMORGAN HIGH YIELD FUND
 JPMORGAN INCOME FD
 JPMORGAN STRATEGIC INCOME OPPO
 JPMORGAN UNCONSTRAINED DEBT FU
 KEY BANK
 KIRKWOOD BANK & TRUST
 LAKE REGION BANK
 LEA COUNTY STATE BANK
 M & T BANK
 MACLP-MONARCHCAMAPAV-ALP
 MAM LP - EMPIRE SCURD CR FDG I
 MARATHON
 MOALCALP-MOCAMASPAVILP
 MONARCH
 MONARCH CAPITAL MASTER PARTNERS
 V-A LP
 MONARCH CAPITAL MASTER PARTNERS
 VI LP
 MONARCH DEBT RECOVERY MASTER
 FUND LTD
 MONARCH DEBT RECOVERY MASTER.
 MORGAN STANLEY SR FD INC
 MS

NATWEST OFFSHORE GIBRALTAR LTD
 NB - NEUBERGER BERMAN SPECIAL
 NBC
 NBT BANK
 NEUBERGER
 NORTHWAY BANK
 OAKTREE
 OAKTREE PRINCIPAL FD V (DELAWA
 OAKTREE PRINCIPAL V CONTINUATI
 OCM LP -OAKTREE PRINCIPAL FUND
 PARK NATIONAL BANK
 PEOPLES BANK
 PLAINS CAPITAL BANK
 PNC BANK
 PREMIER BANK
 PREMIER BANK OF MINNESOTA
 RECAMALLC-REENINCO
 REDWCAPMGTLLC-REDWDRMAFDIIILP
 REDWOOD
 REDWOOD DRAWDOWN MASTER FUND
 III, LP
 REDWOOD DRAWDOWN MF II LP
 REDWOOD ENHANCED INCOME CORP.
 REDWOOD MASTER FUND, LTD.
 REDWOOD OPPORTUNITY MASTER FUND
 LTD.
 REDWOOD OPPORTUNITY MST FD LTD
 REGIONS BANK
 RIO GRANDE BANK
 S&T BANK
 SIMMONS BANK
 SOUTH STATE BANK
 STAR FINANCIAL BANK
 STATE BANK
 SYNOVUS BANK
 TD BANK
 TEXAS BANK AND TRUST
 TH PU IN FOR SOC SEC
 TITAN BANK
 TRI COUNTIES BANK
 TRUIST
 TRUSTCO BANK
 UMB BANK
 UMPQUA BANK
 UNITED BANK
 UNITED COMMUNITY BANK
 VALLEY NATIONAL BANK
 VECTRA BANK
 VR
 VR GLOBAL PTNRS LP
 WAZEE
 WAZEE ST CAP - WAZEE ST OPPRS

WAZEE STREET CAPITAL MGMT - WA
 WELLS FARGO
 WESBANCO
 WISELY
 WOODFOREST
 WRENTHAM BANK

CONTRACT COUNTER-PARTIES

3 BUSINESS
 ABG ACCESSORIES
 ACADEMY FIRE LIFE SAFETY, LLC
 ACCESSORY INNOV.(SHANGHA
 ACCESSORY INNOVATIONS LLC
 ACTION SERVICES GROUP
 ACTOSOFT / SCOPEVISIO RETAIL
 ADOBE CLOUD
 ADP GLOBALVIEW B.V. (“ADP”) & ADP
 INTERNATIONAL SERVICES B.V
 ADP, INC
 ADSWERVE, INC
 AIR LABS, INC.
 ALIQUANTUM INTERNATIONAL
 ALSHAYA TRADING CO. W.L.L.
 ALT FRAGRANCES
 ALUMATEC PACIFIC PRODUCTS
 AMA DESIGN INTL(HONG KON
 ANHUI TUMOON APPAREL CO LTD
 AON - AON RISK SERVICES NORTHEAST,
 INC.
 AON RISK SERVICES NORTHEAST, INC.
 (GREENWICH INSURANCE COMPANY)
 APHMAU
 ASPIRE SYSTEMS DIGITAL
 TRANSFORMATION INC.
 ATlassian
 ATTENTIVE
 AURA ACCESS(HAIPHONG)
 AURA ACCESSORIES LLC
 AURORA WORLD UK LTD
 AVALARA, INC.
 AVID FLOOR MAINTENANCE, INC.
 AXA PPP HEALTHCARE LTD
 AZURE (MICROSOFT)
 B & B COLLECTION SRL
 BAKER & MCKENZIE LLP
 BAKER TILLY GLOBAL TAX SOLUTIONS
 BASIC FUN INC
 BASIC FUN, INC(SHANGHAI)
 BELFOR USA GROUP, INC.
 BENDON, INC
 BEVERLY HILLS(QINGDAO)
 BIOWORLD INTERNATIONAL LIMITED

BIOWORLD INTL (SHANGHAI)
 BIOWORLD MERCH (NINGBO)
 BIP CANDY AND TOY UK LTD
 BLACKHAWK
 BLUE CROSS AND BLUE SHIELD OF
 ILLINOIS - HEALTH CARE SVCS.
 CORPORATION
 BLUE SKY DE(NINGBO)
 BLUE SKY DESIGNS LIMITED FOB
 BLUEPRINT COLL(NINGBO)
 BLUEPRINT HK CO LTD
 BODYTECC JEWELRY FACTORY LTD CO
 BOOMERANG
 BRANDSIGHT, INC.
 BROADSTONE
 BUPA DENTAL
 BUREAU VERITAS
 BUSINESS OF FASHION
 CANADALIFE
 CANON
 CARLSON FIXTURES
 CATICORN INTERNATIONAL CO LTD
 CATICORN INTL(HAIPHONG)
 CBTS TECHNOLOGY SOLUTIONS LLC
 (“CBTS”)
 CCA INDUSTRIES
 CCA INDUSTRIES, INC.
 CENTRIC BEAUTY(HAIPHONG)
 CENTRIC SOCKS(SHANGHAI)
 CENTURYLINK COMMUNICATIONS, LLC
 D/B/A LUMEN TECHNOLOGIES
 CHARACTER OPTIONS LIMITED
 CHICAGO CONSUMABLES
 CLICK DISTRIBUTION
 CLINICAL HEALTH TECH
 CLOUDFLARE
 CMA INDUSTRIAL DEVELOPMENT
 FOUNDATION LIMITED
 COMDATA
 COMPSYCH
 CONFIANCE BUSINESS SOLUTIONS
 LIMITED
 CONFIDENCE BY GABBY GOOD
 CONNOISSEURS PRODUCTS
 CONTEMPO
 CONVEYOR CRAFT INC.
 COQUETERIAS EL SALVADOR
 COQUETERIAS SOCIEDAD ANONIMA
 CORNERSTONE ONDEMAND INC
 CRADLEPOINT THROUGH CDW LLC
 CUDDLE BARN(SHANGHAI)
 CUT FROM THE WILD

CYBERARK THROUGH OPTIV
 DAN DEE INTL(SHANGHAI)
 DATA ACS
 DEALTRACKING
 DEEM/TOWER TRAVEL
 DELTA DENTAL OF ILLINOIS
 DESCARTES
 DHL
 DIFUZED B.V. FOB
 DIFUZED NA INC(NINGBO)
 DISGUISE LIMITED (LAND)
 DNC UK LTD.
 DONGGUAN SUPERSTAR BODY PIERCING
 JEWELRY FACTORY
 DPD EUOPE/UK
 DRAGON EYES
 E & Q FASHION(HAIPHONG)
 E.L.F.CO.LTD (BANGKOK)
 EA LOGISTICS
 ECCOLO LTD
 ECCOLO LTD(NINGBO)
 EES GLOBAL, LLC (D/B/A INTE Q)
 ELEGANT LOGISTIC GROUP INSURANCE
 ELLA COSMETICS
 ENTERPRISE RENT A CAR UK LTD
 ENVASADO XIO(VALENCIA)
 ENVASADO XIOMARA SLU
 EVERSHINE CRE(HONG KONG)
 EXALTA MARCAS, S.A.P.I. DE C.V.
 EXLOGISTICS
 EXPEDITORS
 EXPEDITORS UK
 EXPEDITORS US
 EXPERIAN MARKETING SOLUTIONS LLC
 FANTAS-EYES INC
 FANTAS-EYES(SHANGHAI)
 FASHION ANGELS
 FASHION ANGELS(NINGBO)
 FAST FORWARD(SHENZHEN)
 FAZIT/ LB ENTERPRICE LLC
 FEDERAL EXPRESS CORPORATION
 FEDEX
 FIFTH THIRD PROCESSING SOLUTIONS,
 LLC
 FINE ART&CRAFT (QINGDAO)
 FINELINE
 FIO INT'L
 FLOORMAX USA
 FORTINET THROUGH OPTIV
 FRASIER STERLING(QINGDAO)
 FROID EXPRESS HOLDING S.A.R.L.
 FRONTSTREET FS

FU WAH MFY(HONG KONG)
 FUJIFILM BUSINESS INNOVATION HONG
 KONG LIMITED
 FUNKO UK LTD
 GEMC2, LLC/BLINGER
 GEMC2,LLC(SHENZHEN)
 GETTY IMAGES
 GLOBAL PAYMENTS
 GLOBAL TOP SERVICES (HK) LTD.
 GLOPOTION
 GMA SHANGHAI(SGH)
 GRANITE
 GSPANN TECHNOLOGIES INC
 H Y M INTERNATIONAL CO LTD
 H.E.R. ACCESSORIES
 HALF MOON BAY LTD (FOB)
 HALLY HAIR INC.
 HAMEE US, CORP.(SHENZHEN)
 HANGZHOU KATA CO.LTD
 HEALTH EQUITY
 HEATHSIDE TRADING LTD
 HELEN ANDREWS
 HERITAGE CANDY COMPANY
 HGC GLOBAL COMMUNICATIONS
 LIMITED
 HIGH INTENCITY FOB
 HIGH POINT DESIGN
 HIP SING CHINA IND LTD
 HKBN ENTERPRISE SOLUTIONS HK
 LIMITED
 HKBN ENTERPRISE SOLUTIONS LTD.
 HOME & NATURE
 HONGHUA LEATHER CO LTD
 HOP LIK CONTAINER SERVICE LTD
 HORIZON GRP(NINGBO)
 HTI TOYS UK LTD
 IDEA GROUP INTL(HONG KON
 IMAGINE 8 LTD
 IMPORTADORA SPARAPKS, S.A.P.I. DE C.V.
 INCOMM
 INCREDIBLE NOV(SHENZHEN)
 INDEED
 INKED BY DANI
 INNOVATIVE COS(SHENZHEN)
 INNOVATIVE COSMETIC CONCEPTS
 INNOVATIVE COSMETICS (KAO)
 INSPIRED THINKING GROUP (ITG)
 LIMITED / INSPIRED THINKING GROUP
 (US) INC
 INTALYTICS/KALIBRATE
 INTERTEK TESTING SERVICES HONG
 KONG LIMITED

INVERNESS CORPORATION
 J&D BRUSH CO., LLC
 J.M. SILBER LTD.(BANGKOK
 JAS LOGISTICS
 JAY FRANCO EUR(SHANGHAI)
 JAY FRANCO EUROPE LIMITED
 JAZ TOYS UK LTD
 JENNZ LLC(NINGBO)
 JIANGXI MEICAN INDUSTRY AND TRADE
 CO LTD
 JIANGXI MEICAN(NINGBO)
 JM INTERNATIONAL CO LTD
 JOHNSON CONTROLS INC.
 JUNO CRAFT CO LTD
 JUST PLAY(HK)SHENZHEN
 KAISER:
 KANGARU BRANDS(NINGBO)
 KIRKER EUROPE LTD
 KL ELECTRIC CO.
 KLARNA
 KOJAC FASHION(QINGDAO)
 LAKONTRA INTL(HONG KONG)
 LAVENDER SUGAR
 LBS GROUP
 LEGACY FACILITY MAINTENANCE
 SOLUTIONS
 LENNOX NATIONAL ACCOUNT SERVICES
 LLC
 LEVY REALTY ADVISORS
 LICENSE 2 PLAY TOYS LLC
 LINDEDIN
 LIQUID GLASS BODY JEWELRY LLC
 LIQUID GLASS(QINGDAO)
 LOCALOC INC
 LOCALOC, INC(SHENZHEN)
 LOFTY INNOVATION CO LTD
 LONG YAT HANDBAG FTY LTD.
 LUCENT PRODUCT INC
 LUCKY TREE CO.(HONG KONG
 MADIAG S.A.R.L.
 MAINTENANCE VENDORS
 MALLIARIS S.A.
 MANAGEENGINE
 MANULIFE (INTERNATIONAL) LIMITED
 MARKWINS BEAUTY BRANDS
 MARSH (HONG KONG) LTD
 MARUYU
 MARY FASHION ACCESSORIES CO. LTD
 (TAIWAN)
 MASTER TOYS & NOVELTIES
 MASTERCARD INTERNATIONAL
 INCORPORATED.

MEAN GIRLS
 MEASA
 MERCER
 MERCHANDISE VENDORS - SERVICE AND
 PRODUCT
 MERMADE HAIR
 METLIFE
 MGA ENTERTAINMENT UK LTD
 MICROSOFT EA
 MIKE ALBERT LEASING
 MINSTER
 MINSTER COMPUTER SYSTEMS LIMITED
 MIRO
 MISIRLI UK LIMITED
 MONTAGNE JEUNESSE
 MOOD MEDIA CORPORATION
 MOOSE TOYS LLC (SHENZHEN
 MOOSE TOYS UK LTD
 MORNING CHARM LTD(SHENZH
 MOVEABLE INC.
 MRI REAL ESTATE SOFTWARE / AMT /
 ASSET MANAGEMENT TECHNOLOGIES
 MY SALES
 MY SALES LLC
 NATALIA MRTG (NINGBO)
 NEW CLICKS SOUTH AFRICA
 PROPRIETARY LIMITED
 NEW FORUM ENTERPRISES LTD
 NEWMARK
 NINGBO YEKEA HOME ARTICLES CO LTD
 NOVELTY EXPRESS S.A.
 NPN360
 NPW GROUP(SHENZHEN)
 OGILVIE
 OLR
 ONE FOR FUN(NINGBO)
 OOLY LLC
 OPERADORA SPARAPKS, S.A.P.I. DE C.V.
 OPTIV SECURITY INC - TRELLIX
 ORACLE FINANCIALS
 ORACLE RETAIL (XSTORE,ORCE)
 ORIGINAL ADDITIONS (BP) LTD
 ORKIN
 OT TECHNOLOGY INC.
 OVATIVE
 PACIFIC PIERCING SUPPLY INC
 PAN OCEANIC(SHANGHAI)
 PANTONE CONNECT
 PANTONE SWATCHES AND PANTONE
 BOOKS
 PARIS HILTON
 PAYPAL, INC. / BILL ME LATER, INC.

PHOENIX MANUFACTURING CO LTD
 PMS INTERNATIONAL GROUP PLC
 POPSOCKETS(SHENZHEN)
 PRENAX (WWD)
 PRETTY WOMAN (NEW YORK)
 PRETTY WOMAN(GZH)
 PRIME MODE CO LTD(KEELUN
 PROLOGIS UK XXIV S.A.R.L.
 PROSHIP
 PROTOS SECURITY
 PTL
 QINGDAO COLLECT JEWELRY CO LTD
 QINGDAO HGC BODY JEWELRY CO LTD
 QINGDAO IMPERIAL ART CO
 QINGDAO JINYUXIANGHE JEWELRY CO
 LTD
 QINGDAO JY FASHION
 QINGDAO OASIS IMPORT AND EXPORT CO
 LTD
 QINGDAO S&J JEWELRY CO LTD
 QINGDAO SH&C FASHION JEWELLERY CO
 LTD
 QINGDAO SHINSUNG ARTS CRAFTS CO
 LTD
 QINGDAO WORLD MONEY
 QINGDAO XUJUNHUI JEWELRY CO LTD
 QINGDAO YM JEWELRIES CO LTD
 RADIUM CREATION LIMITED
 RARE BEAUTY BRANDS INC
 RAYTIK
 REAL PACKAGING
 REFLECTIZ INC
 RIGHT CHOICE EXP.(DELHI)
 RIOSOFT
 RISKIFIED, INC.
 RMS
 RMS INTERNATIONAL (USA) INC.
 RMS INTL(NINGBO)
 ROY LOWE & SONS LTD
 RUBIES ENTERPRISES LTD
 RUBIES MASQUERADE CO UK LTD
 SALESFORCE, INC.
 SALSIFY, INC.
 SAVVI-TMI
 SCHYLLING INC.
 SDWORX
 SEBANG CHAIN CO.(QINGDAO
 SEBANG CHAIN VINA(HAIPHO
 SERVICE CHANNEL
 SGS HONG KONG LIMITED
 SHALOM INT'L (NINGBO)
 SHANGHAI EAST(PHNOM PENH

SHANGHAI STYLE (SHANGHAI
 SHC DIRECT LLC (DBA INTE Q)
 SHINE ARTS CRAFTS CO LTD
 SHINY GOODS INC
 SHOPPERTRAK (SENSORMATIC
 SOLUTIONS BY JOHNSON CONTROLS)
 SILVER BUFFALO(NGB)
 SIMBA SMOBY TOYS UK LTD
 SISCO IND(HAIPHONG)
 SKINNY DIP LANDED
 SMARTSHEET INC
 SMILE GEMS
 SMILEGEMS LTD.(LONDON)
 SNDZ ENTER(HONG KONG)
 SODEXA S.A.R.L.
 SOS MAINTENANCE
 SPIN MASTER TOYS FAR EAST LTD.
 SPIN MASTER TOYS(HAIPHON
 SPIN MASTER, INC
 SPRINGDALE ACOUSTICS
 SPRINGDALE ACOUSTICS INC
 SPROUT SOCIAL, INC
 SPS COMMERCE
 STARLIGHT ACC.(SHANGHAI)
 STICKERBEANS(NINGBO)
 STIRRUP UNLIMITED, LLC
 STOR S.L.
 STREET PLAYERS
 STUDEX
 STUDEX UK LTD
 SUGAR LUV - ROSIERE LLC
 SUNNY FASHION(QINGDAO)
 SUNSHINE & GLITTER
 SVS (GIFTCARDS)
 TAIR JIUH(FUZHOU)
 TAMANTAR CO.(HAIPHONG)
 TEMP COOLER LLC
 THE ORB FACTORY LIMITED
 THEME
 THREE CHAMPIONS (SHENZEN
 TONG YI ACCESS.(HONG KON
 TRADEWIN
 TRAVELUX LTD
 TREE HUT
 TRIANGLE SIGN AND SERVICE, LLC
 TRIPLE-S
 TRUECOMMERCE (COVENTRY) LIMITED
 TRUESOURCE FKA SMI
 TUNG HING PLASTIC(SHENZH
 TWO BOYS DESIGNS INC
 TWO BOYS DESIGNS(NINGBO)
 U&I FASHION (HAIPHONG)

UCC DISTRIBUTING INC.
UL VERIFICATION SERVICES INC.
URBAN REFORM REALTY
US BANK (US)
USPA ACCESS(SHENZHEN)
USPA ACCESSORIES/CONCEPT ONE
V&E ACCESSORIES(HONG
VERIFONE
VIACOM (SMURFS)
VIFF LIMITED(SHANGHAI)
VOGUE DIGITAL
VSP
WAITWHITE
WALMART (SEE LANDLORD ANALYSIS IN
4TH TAB)
WALTON SIGNAGE
WATSONS WATER
WEBFAB
WEBFAB, LLC.
WENZHOU EYESTAR(NINGBO)
WENZHOU PLEASURE(SHENZHE
WGSN
WIDE HARVEST INVESTMENT LIMITED
WILLIAM LAMB GROUP LTD
WIND DESIGNS LTD
WORKDAY
WORKJAM
WORLD OF SWEETS
WORLDSLNE
YIWU KINGTAI(NINGBO)
YIWU VOLCANO ART(SGH)
YOTTA, INC
YUMARK ENTER.(BANGKOK)
YUMARK IND(PHNOM PENH)
YUMARK INDUST.(NINGBO)
ZINIO ONLINE MAGAZINE
ZURU LLC(SHENZHEN)
ZURU UK LIMITED

DEBTOR

BMS DISTRIBUTING CORP
CBI DISTRIBUTING CORP
CLAIRE'S (GIBRALTAR) HOLDINGS
LIMITED
CLAIRE'S BOUTIQUES, INC.
CLAIRE'S CANADA CORP.
CLAIRE'S HOLDINGS LLC
CLAIRE'S INTELLECTUAL LLC
CLAIRE'S PUERTO RICO CORP.
CLAIRE'S STORES, INC.
CLAIRE'S SWISS HOLDINGS II LLC
CLAIRE'S SWISS HOLDINGS LLC

CL SIP HOLDINGS LLC
CL SIP LLC
CSI CANADA LLC

DIRECTOR/OFFICER

ALISHA CHADHA
AMY SANDERS
ANDREW HERENSTEIN
ARTHUR RUBINFELD
BRENDAN MCKEOUGH
BRYAN ST CLAIR
CARMEN BAUZA
CHRIS CRAMER
DAVID BOEN
DAVID WELLS
DEANN BRUNTS
ELIZABETH KETEL
GEORGE ARENSCHIELD
HRISTO BANKOV
JERALD ESTIME
MARYANN PORTER
MEGHAN HURLEY
MICHAEL DARER
MICHELE REILLY
PAUL BEST
PAUL GILLIAM
PETER DIERS
PHILLIP CLARK
PRIYA BHATNAGAR
RICHARD FLINT
ROHIT DEEP
ROHIT KAPOOR
SAMANTHA ALGAZE
SAMANTHA LOMOW
SHIREESH ANNAM
STUART BROWN
SUZANNE STODDARD
THEO KILLION
TINA PERONI

INSURANCE & SURETY BONDS

AFCO CREDIT CORPORATION
AFFILIATED FM INSURANCE COMPANY
AGCS MARINE INSURANCE COMPANY
ALLIANZ ENGINEERING INSPECTION
SERVICES, LTD.
ALLIANZ INSURANCE PLC
AON UNDERWRITING MANAGERS
ASCOT INSURANCE COMPANY
AXIS INSURANCE COMPANY
BEAZLEY INSURANCE COMPANY, INC.
BEAZLEY SYNDICATE 2623/623

BERKLEY INSURANCE COMPANY
CONTINENTAL CASUALTY COMPANY
(CNA)
ENDURANCE AMERICAN INSURANCE
COMPANY
FEDERAL INSURANCE COMPANY
FM INSURANCE COMPANY LTD.
FM INSURANCE EUROPE S.A.,
LUXEMBOURG, BERN BRANCH
FREEDOM SPECIALTY INSURANCE
COMPANY
ILLINOIS NATIONAL INSURANCE
COMPANY
LIBERTY MUTUAL
LLOYD'S OF LONDON
MAPFRE PRAICO INSURANCE COMPANY
NAVIGATORS INSURANCE COMPANY
STARR INDEMNITY & LIABILITY
COMPANY
THE CONTINENTAL INSURANCE
COMPANY (CNA)
THE OHIO CASUALTY INSURANCE
COMPANY
U.S. SPECIALTY INSURANCE COMPANY
VIENNA INSURANCE GROUP
ZURICH INSURANCE COMPANY
ZURICH INSURANCE PLC

KNOWN AFFILIATES - JV

BMS FASHION CORP.
CLAIRE'S (GIBRALTAR) INTERMEDIATE
HOLDINGS LIMITED
CLAIRE'S ACCESSORIES SPAIN S.L.U.
CLAIRE'S ACCESSORIES UK LTD
CLAIRE'S ACCESSORIES UK LTD, FRENCH
BRANCH
CLAIRE'S ACCESSORIES UK LTD, IRISH
BRANCH
CLAIRE'S AUSTRIA GMBH
CLAIRE'S BELGIUM BV
CLAIRE'S CHINA SERVICES (TRUST)
CLAIRE'S CZECH REPUBLIC S.R.O
CLAIRE'S EUROPEAN DISTRIBUTION
LIMITED
CLAIRE'S EUROPEAN SERVICES LIMITED
CLAIRE'S FRANCE SAS
CLAIRE'S GERMANY GMBH
CLAIRE'S GIBRALTAR HOLDINGS LLC
CLAIRE'S HOLDINGS S.A R.L.
CLAIRE'S HUNGARY KFT.
CLAIRE'S ITALY S.R.L. UNIPERSONALE

CLAIRE'S LUXEMBOURG HOLDINGS
S.A.R.L
CLAIRE'S LUXEMBOURG S.A.R.L.
CLAIRE'S NETHERLANDS B.V.
CLAIRE'S POLAND SP. Z O.O
CLAIRE'S STORES CANADA CORP.
CLAIRE'S SWITZERLAND GMBH
CSI LUXEMBOURG S.A.R.L
CSI LUXEMBOURG SARL, LUXEMBOURG,
ZWEIGNIEDERLASSUNG NEUHAUSEN AM
RHEINFALL (SWISS BRANCH)
RSI INTERNATIONAL LTD.
WHITECLAIRE'S ACESSORIOS PORTUGAL
UNIPESSOAL LDA

LITIGATION

AMAYA MATTHEWS
CHRISTIAN POUT
DANIEL CUEVAS
ESMERALDA RIVIERA
I PEE HOLDINGS AKA WINDY CITY
MICHAEL VOIVOD
RACHEL PFEFFER
TRIVENTURE

SIGNIFICANT EQUITY HOLDERS

ACCESSORY HOLDINGS LP
ELLIOT ASSOCIATES LP
ELLIOTT MANAGEMENT CORP.
ENSEMBLE INVESTMENT HOLDINGS LLC
GOLDMAN SACHS & CO LLC
MONARCH ALTERNATIVE CAPITAL LP
REDWOOD CAPITAL MANAGEMENT
RYAN VERO

**SURETY & LETTERS OF CREDIT –
BENEFICIARIES** GREENWICH INSURANCE
COMPANY
INDIAN HARBOR INSURANCE COMPANY
PRAETORIAN INSURANCE COMPANY
QBE INSURANCE CORPORATION
STONINGTON INSURANCE COMPANY
THE TRAVELERS INDEMNITY COMPANY
XL INSURANCE AMERICA, INC.
XL SPECIALTY INSURANCE COMPANY

**SURETY & LETTERS OF CREDIT –
ISSUERS** CITIBANK, N.A.
CREDIT SUISSE
GREENWICH INSURANCE COMPANY
INTACT FINANCIAL CORPORATION
JPMORGAN CHASE BANK, N.A.

ONE BEACON INSURANCE COMPANY

**TAXING
AUTHORITY/GOVERNMENTAL/REGULATORY AGENCIES**

STATE OF MINNESOTA
STATE OF TEXAS

TOP 30 CREDITORS

ACCELLOR INC.
ACCESSORY INNOVATIONS, LLC
ALGONOMY SOFTWARE
AURORA WORLD, INC.
BPR-FF LLC
BROOKFIELD PROPERTY PARTNERS L.P.
CBRE INC
CENTRIC BEAUTY LLC
EXEGISTICS, INC
FRANCE LAB, INC.
FRONTSTREET FACILITY SOLUTIONS
GOOGLE INC
GRANT THORNTON LLP
HERITAGE CANDY COMPANY, INC.
IDEA GROUP
INSPIRED THINKING
KOJAC FASHION ACCESSORIES LTD
LENNOX INDUSTRIES, INC.
MASTERCARD INTERNATIONAL
MICROSOFT CORPORATION
MJC INTERNATIONAL GROUP
OPTIV SECURITY INC.
OVATIVE GROUP, LLC
PREMIUM OUTLET PARTNERS, LP
PREMIUM RETAIL SERVICES LLC
SIMON PROPERTY GROUP LP
STUDEX CORP.
TANGER PROPERTIES LIMITED
THE BENMOORE CONST. GROUP
THE CREME SHOP
THE MACERICH COMPANY
THE RETAIL PROPERTY TRUST
UNITED TECHNO SOLUTIONS INC.
UPS SUPPLY CHAIN SOLUTIONS INC
WAITWHITE INC.
WALMART INC
WORKDAY, INC.

U.S. TRUSTEE OFFICE

ANDREW VARGA
BENJAMIN HACKMAN
CHRISTINE GREEN
DION WYNN

EDITH A. SERRANO
ELIZABETH THOMAS
HANNAH M. MCCOLLUM
HAWA KONDE
HOLLY DICE
JAMES R. O'MALLEY
JANE LEAMY
JONATHAN LIPSHIE
JONATHAN NYAKU
JOSEPH CUDIA
JOSEPH MCMAHON
LAUREN ATTIX
LINDA CASEY
LINDA RICHENDERFER
MALCOLM M. BATES
MICHAEL GIRELLO
NYANQUOI JONES
RICHARD SCHEPACARTER
SHAKIMA L. DORTCH
TIMOTHY J. FOX, JR.

UCC MEMBERS

ACCELLOR INC.
BROOKFIELD PROPERTIES RETAIL INC.
INSPIRED THINKING
STUDEX CORP.
TANGER MANAGEMENT, LLC
YUMARK ENTERPRISES CORP.

UCC PROFESSIONALS

COLE SCHOTZ PC
MCDERMOTT WILL & SCHULTE LLP
PROVINCE LLC

VENDORS

11:11 MEDIA LLC
1401 GREENBRIER PARKWAY LLC
21245 26 AVE LLC
863 BROADWAY LLC
ACCELLOR INC.
ACCENTURE INTERNATIONAL
ACCESSORY INNOVATIONS, LLC
ACOSTA SALES & MARKETING
ADP INC.
AFCO DIRECT
ALAMANCE RETAIL, LLC
ALDERWOOD MALL HOLDING LLC
ALGONOMY SOFTWARE
ALIDA GAILLIARD
ALVAREZ & MARSAL HOLDINGS, LLC
AMA DESIGN INTERNATIONAL
AMBER FORDHAM

AMEREAM LLC
 AMERICAN DIGITAL CORPORATION
 AMERICAN DOOR AND DOCK
 AON RISK SERVICES
 ARROWHEAD TOWNE CENTER LLC
 ASHLEY DENNIS
 ASPIRE SYSTEMS
 ASSET MANAGEMENT TECHNOLOGIES
 ATTENTIVE MOBILE INC.
 AUDIT-TEL (UTILITIES)
 AURORA WORLD INC.
 AVENTURA MALL VENTURE
 B. BROS BROADWAY REALTY LLC
 BAKER & HOSTETLER LLP
 BASIC FUN, INC.
 BATTLEFIELD MALL/BATTLEFIELD
 BAYBROOK MALL
 BDO USA, LLP
 BELLWETHER PROPERTIES OF SOUTH
 BERKELEY RESEARCH GROUP, LLC
 BEVERLY HILLS TEDDY BEAR CO
 BH CONCEPT INC
 BIG APPLE CORP.
 BIOWORLD MERCHANDISING
 BLUE YONDER INC
 BLUEPRINT COLLECTIONS LTD
 BOHANNON DEVELOPMENT COMPANY
 BONKERS TOY CO. LLC
 BONNIS PROPERTIES(ROBSON)INC.
 BPR CUMULUS LLC
 BPR-FF LLC
 BRANDON (TAMPA) LP
 BRE/PEARLIDGE, LLC
 BRIDGEWATER COMMONS MALLII,LLC
 BRINTON SECURITY SERVICES LLC
 BROADSTONE NET LEASE, LLC
 BROOKFIELD PROPERTY PARTNERS L.P.
 BROOKLYN KINGS PLAZA LLC
 CAMERON ADVERTISING DISPLAY
 CANADA BORDER SERVICE AGENCY
 CANON SOLUTIONS AMERICA, INC.
 CAPITOL LIGHT
 CARLSON STORE FIXTURES
 CBL & ASSOCIATES LP
 CBL-T-C LLC
 CBRE INC
 CDW LLC
 CENTRIC BEAUTY LLC
 CHALLENGER, GRAY &
 CHICAGO CONSUMABLES
 CHRISTIANA ACQUISITION LLC
 CITY OF BURBANK FIRE

CITY OF OSHKOSH
 CITY OF WILMINGTON
 CLAIRE'S STORES(401-K)
 CLINICAL HEALTH TECHNOLOGIES
 COLLEGIATE MDSE GRP DBA INKED
 COLUMBIA MALL PARTNERSHIP
 COMDATA INC.
 COMDATA INC.D/B/A STORED VALUE
 COMPUCOM SYSTEM INC.
 CORNERSTONE ONDEMAND INC.
 CORP DEL F.S.E.
 CRAWFORD COUNTY TAX COLLECTOR
 CROMBIE REIT
 CRYSTAL RUN GALLERIA LLC
 CUDDLE BARN, INC.
 CULVER CITY MALL LLC
 DAN HERBST
 DATA SOLUTIONS LLC
 DAVID O CUERDON
 DAVROPM LIMITED
 DELTA DENTAL-ASC
 DLA PIPER LLP (US)
 DMB HOLDINGS, LLC
 DMV,ACCOUNT PROCESSING UNIT
 DOPE SLIMES LLC
 EASTON TOWN CENTER II,LLC.
 EUREST DINING SERVICES
 EVELYMAR ZAMBRANO
 EVERSHINE CREATIONS
 EXEGISTICS,INC
 FASHION CENTRE MALL, LLC
 FEMSPRO INCORPORADO
 FORBES TAUBMAN ORLANDO LLC
 FRANCE LAB, INC.
 FRONTSTREET FACILITY SOLUTIONS
 FU WAH MANUFACTORY LTD
 GALLAGHER BASSETT SERVICES,INC
 GATEWAY CENTER PHASE II
 GENERAL GROWTH PROPERTIES INC.
 GGP HOMART II LLC
 GGP LIMITED PARTNERSHIP
 GGP LP
 GGP STATEN ISLAND MALL,LLC
 GGP/HOMART II LLC
 GPLP LLC
 GPLP REAL ESTATE,INC.
 GGP-TRS LLC
 GLO DOCUMENT SOLUTION DIVISION
 GLOBAL RESPONSE LLC
 GMV (MALL) OWNER, LLC
 GOOGLE INC
 GRANT THORNTON LLP

H.E.R. ACCESSORIES LTD
 H.Y.M. INTERNATIONAL CO., LTD.
 HARVEST FORECAST
 HERITAGE CANDY COMPANY, INC.
 HGC BODY
 HIGH INTENCITY CORP
 HIP SING
 HIREWELL INC.
 HORIZON GROUP USA
 HOUSTON GALLERIA/HG GALLERIA
 HOUSTON GALLERIA/SA GALLERIA
 HRE FUND IV LP
 HULL PROPERTY GROUP, LLC
 HYPERION LA
 IDAHO STATE TAX COMMISSION
 IDEA GROUP
 INNOVATIVE COSMETICS
 INSIGHT DIRECT USA, INC.
 INSPIRED THINKING
 INTE Q
 INVERNESS
 IVANHOE CAMBRIDGE II INC.
 IVANHOE CAMBRIDGE INC.
 J P MORGAN CHASE COMMERCIAL
 J.M. SIBER LTD. PART
 JACKSON LEWIS P.C.
 JACMEL JEWELRY INC.
 JAZWARES LLC
 JENNZ LLC
 JIANGXI MEICAN
 JMCR SHERMAN LP
 JORDAN CREEK JV LLC
 JPMORGAN CHASE BANK, N.A.
 JUST PLAY (HK)LTD
 KBR SHAWNEE MALL CAPITAL, LLC
 KETER ENVIROMENTAL SERV.,INC
 KOJAC FASHION ACCESSORIES LTD
 KORN FERRY US
 KP IV NAVY, LLC
 LA-KONTRA CORP. / MIRACLE
 LENNOX INDUSTRIES,INC.
 LEROY PROUDFOOT
 LICENSE 2 PLAY TOYS, LLC
 LIFE INSURANCE COMPANY OF
 LILY HAAK
 LS BC 2 LLC
 MACERICH VINTAGE FAIRE LP
 MACWH, LP
 MADIBA INC.
 MALL AT SMITH HAVEN LLC
 MARY FASHION ACCESSORIES ENT. CO.,
 LTD. / E&Q

MASTER TOYS & NOVELTIES, INC.
 MATSON NAVIGATION COMPANY
 MAYFAIR HOTEL SUPPLY
 MCKINSEY & COMPANY, INC.
 MEADOWOOD MALL SPE,LLC
 MELISSA REED
 METROPOLITAN LIFE INSURANCE
 MGA ENTERTAINMENT INC.
 MICROSOFT CORPORATION
 MIKE ALBERT LEASING, INC.
 MINNESOTA DEPT. OF REVENUE
 MJC INTERNATIONAL GROUP
 MOAC MALL HOLDINGS,LLC
 MOOD MEDIA
 MOOSE TOYS LLC
 MORGUARD INVESTMENTS LIMITED
 MORGUARD REAL ESTATE
 MORNING CHARM LIMITED
 MOURI TECH LLC
 MOVABLE INK
 MOVEABLE INC
 NEST INTERNATIONAL, INC
 NOWE MEDIA
 NP DIGITAL
 NPN 360 INC.
 OLR AMERICA INC.
 ONE FOR FUN LTD
 ONTARIO MILLS LIMITED
 ONTREA INC
 ONTREA INC.
 ONTREA, INC.
 OPRY MILLS MALL LP
 ORACLE AMERICA,INC.
 ORLAND LP
 OVATIVE GROUP, LLC
 OXFORD IN TRUST FOR SQUARE ONE
 PACHULSKI STANG ZIEHL AND
 PACIFIC PREMIER RETAIL
 PANTONE LLC
 PENN SQUARE MALL LP
 PENTA GROUP LLC
 PERRON-ROETTINGERS
 PHEASANT LANE REALTY TRUST
 PHOENIX MANUFACTURING
 PINTEREST, INC.
 PIPSTICKS, INC.
 PLAZA LAS AMERICAS, INC.
 POPSOCKETS
 POWERONE ELECTRICAL CONTRAC
 PREIT ASSOCIATES LP
 PREMIUM OUTLET PARTNERS, LP
 PREMIUM OUTLETS PARTNERS,LP

PREMIUM RETAIL SERVICES LLC
 PRETTY WOMAN, LLC
 PRETTY WOMAN, LLC.
 PRIMARIS MANAGEMENT INC.
 PROSEK PARTNERS
 QINGDAO CLASSIC CO. LTD.
 QINGDAO COLLECT JEWELRY CO. LTD
 QINGDAO RENFENG JEWELLERY
 QINGDAO S&J JEWELRY CO. LTD
 QINGDAO SHINSUNG ARTS CR
 QINGDAO YM JEWELRIES CO
 QRPG LP
 QUEENS CENTER SPE LLC
 RCS REAL ESTATE ADVISORS
 REAMS ENTERPRISES, INC.
 RIDERWOOD USA
 RIGHT CHOICE EXPORTS
 RITHUM, LLC
 ROSEVILLE SHOPPINGTOWN LLC
 ROUSE PROPERTIES, LP
 RR DONNELLEY & SONS COMPANY
 RSI INTERNATIONAL LTD
 S.G. SUMMIT LLC
 S.O.S MAINTENANCE INC
 SAFETECH ENTERPRISES CORP
 SALESFORCE.COM.INC.
 SCARBOROUGH TOWN CENTRE
 SDG DADELAND ASSOC., INC.
 SE BANG QINGDAO GLOBAL CRAFT /
 WISH TREE
 SEBASTIAN COUNTY TAX COLLECTOR
 SECURITAS TECHNOLOGY
 SERVICECHANNEL.COM INC
 SHADOW PUBLIC RELATIONS, INC.
 SHALOM INTERNATIONAL
 SHASTA REALTY LLC
 SHOPPERTRAK RCT LLC
 SHOPPING CENTER ASSOCIATES
 SIMON PROPERTY GROUP (TX) LP
 SIMON PROPERTY GROUP (TX),LP
 SIMON PROPERTY GROUP (TX)LP
 SIMON PROPERTY GROUP,LP
 SIMPSON THACHER & BARTLETT LLP
 SKINNYDIP LIMITED
 SOMERSET COLLECTION LP
 SOUTHLAND HOLDING I, LLC
 SOUTHPARK MALL REALTY
 SPECIALTY STORE SERVICES
 SPENCER STUART
 SPIN MASTER FAR EAST
 SQUIRE PATTON BOGGS (US) LLP
 SREG WHITE MARSH MALL LLC

ST JUDES CHILDREN'S RESEARCH
 ST. JOHN'S TOWN CENTER/
 STAPLES INC.
 STEIN SAKS PLLC
 STICKERBEANS
 STONEBRIAR MALL, LLC
 STUDEX CORP.
 SUN LIFE FINANCIAL
 SUNRISE MILLS MLP LP
 SUPER LEAGUE ENTERPRISE, INC.
 SUPERSTAR
 TACOMA MALL PARTNERSHIP
 TAIR JIUH
 TANGER PROPERTIES LIMITED
 TANGER PROPERTIES LP
 TANGOE, INC.
 TANGOE, INC. 742
 TB MALL AT UTC, LLC
 TERRELL OUTLETS, LLC
 THE BENMOORE CONST. GROUP
 THE CADILLAC FAIRVIEW CORP.
 THE CREME SHOP
 THE GREAT-WEST LIFE
 THE IRVINE COMPANY LLC
 THE MACERICH COMPANY
 THE MACERICH PARTNERSHIP LP
 THE MILLS AT JERSEY GARDENS/JG
 THE RETAIL PROPERTY TRUST
 TIERNEY GEARON PHOTOGRAPHY
 TOMOKA25 ASHLEY PARK LLC
 TONG YI ACCESS.
 TRANZACT TECHNOLOGIES
 TRANZACT TECHNOLOGIES, INC
 TRIANGLE SIGN AND SERVICE
 TRUESOURCE, LLC.
 TRUMBULL SHOPPING CENTER #2LLC
 TYSONS CORNER HOLDINGS LLC
 UCC DISTRIBUTION INC.
 UHC CONSTRUCTION SERVICES
 UNITED TECHNO SOLUTIONS INC.
 UPS SUPPLY CHAIN SOLUTIONS INC
 US BANK CORPORATE PAYMENT
 US CENTENNIAL MALLS JV,LLC
 USPA ACCESSORIES LLC
 VALLEY MALL LLC
 VF MALL LLC
 VIFF LIMITED
 VIKING RIDEAU CORPORATION
 WALMART INC.
 WAREHOUSE DIRECT,INC.
 WATERSHED TECHNOLOGY
 WEA SOUTHCENTER LLC

WEBFAB LLC
WEST EDMONTON MALL PROP. INC.
WEST FARMS MALL, LLC
WEST TOWN MALL LLC
WESTCOR REALTY LIMITED
WESTFIELD POLICE DEPARTMENT
WESTLAND GARDEN STATE PLAZA LP
WILLIAM L & K MELISSA TRANSIER
WILLOWBROOK MALL HOLDING
WIS INTERNATIONAL
WL-MART STORES EAST LP
WOODFIELD MALL,LLC
WOODLAND HILLS MALL LLC
WORKDAY, INC.
WORKJAM INC.
XL SPECIALTY INSURANCE COM.
ZURU LLC

Schedule B

Potential Connections or Related Parties

Schedule B**Potential Connections or Related Parties****Current and Former Clients of A&M and/or its Affiliates**¹

Accenture International
 Acosta Sales & Marketing
 Adobe Cloud
 ADP Inc.
 Air Labs Inc.
 Allianz Australia Insurance Limited
 American Bank
 American National Bank
 Aon Underwriting Managers
 AST JPMorgan Global Thematic
 Avalara, Inc.
 Axis Insurance Company
 Baker & Hostetler LLP
 Baker & McKenzie LLP
 Baker Tilly Global Tax Solutions
 Banco Popular de Puerto Rico
 Bancorpsouth
 Bank of Oklahoma
 Bank of the West
 BDO USA, LLP
 Beazley Insurance Company, Inc.
 Berkeley Research Group, LLC
 BK of Amer NA-NY
 Blackhawk
 Blue Cross and Blue Shield of Illinois -
 Health Care Svcs. Corporation
 BMO Harris Bank
 BRE/Pearlridge LLC
 Bremer Bank
 Bureau Veritas
 CanadaLife
 Canon Solutions America, Inc.
 CBRE Inc.
 Centric Beauty LLC
 CenturyLink Communications, LLC d/b/a
 Lumen Technologies
 Citibank, N.A.
 Citizens Bank
 City National Bank

Comdata Inc.
 Commerce Bank
 Commingled Pens Tr Fd (CORE PL
 Community National Bank & Trust
 CompuCom Systems, Inc.
 Continental Casualty Company (CNA)
 Cornerstone OnDemand, Inc.
 Cradlepoint through CDW LLC
 Credit Suisse
 Delta Dental-Asc
 DHL
 DLA Piper LLP (US)
 Elliott Management Corp.
 Elliott Intl LP
 EMC-DN ICAV F&N BHF OF DN FD I
 Endurance American Insurance Company
 Expeditors
 Experian Marketing Solutions LLC
 Federal Express Corporation
 Fifth Third Bank
 First American Bk
 First Citizens Bank & Trust Co
 First Community Bank
 First Farmers Bank & Trust
 First Financial Bank
 First Hawaiian Bank
 First Horizon Bank
 First Interstate Bank
 First National Bank
 Flagstar Bank
 Fortinet through Optiv
 FujiFilm Business Innovation Hong Kong
 Limited
 Funko Uk Ltd
 General Growth Properties Inc.
 Getty Images
 Goldman Sachs & Co. LLC
 Google Inc.
 Grant Thornton LLP
 Great-West Life, The
 Hancock Bank

¹ A&M and/ or an affiliate is currently providing or has previously provided certain consulting or interim management services to these parties or their affiliates (or, with respect to those parties that are

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Huntington National Bank	RioSoft
IDEA Group	Riskified, Inc.
Illinois National Insurance Company	RSI International Ltd.
Indian Harbor Insurance Company	Salesforce.com.Inc.
Insight Direct USA, Inc.	Simmons Bank
Intact Financial Corporation	Simon Property Group, LP
Inverness	Simpson Thacher & Bartlett LLP
Invesco	South State Bank
Johnson Controls Inc.	Spencer Stuart
Kaiser	Sprout Social, Inc.
Key Bank	Squire Patton Boggs (US) LLP
Kirkland & Ellis	St Judes Children's Research
Klarna	Staples Inc.
Liberty Mutual	Sun Life Financial
Lloyd's of London	Synovus Bank
M&T Bank	TD Bank
Macerich Company, The	Travelers Indemnity Company, The
MAM LP - Empire Scurd Cr Fdg I	Triple-S
Manulife (International) Limited	Truist
Marathon	UMB Bank
Markwins Beauty Brands	United Bank
Marsh (Hong Kong) Ltd	United Community Bank
Mastercard International	UPS Supply Chain Solutions Inc
Mercer	U.S. Specialty Insurance Company
MetLife	US Bank (US)
Microsoft Corporation	Valley National Bank
Monarch Alternative Capital LP	Viacom (Smurfs)
Mood Media Corporation	VSP
Morgan Stanley Sr Fd Inc	Wells Fargo
NatWest Offshore Gibraltar Ltd	WIS International
Navigators Insurance Company C	Walmart Inc.
NB - Neuberger Berman Special	Woodforest
Newmark	World of Sweets
Oaktree	Worldline
Opry Mills Mall LP	XL Specialty Insurance Com
Optiv Security Inc.	Zurich Insurance Company
Oracle America, Inc.	Zuru LLC
Orkin	[Confidential]
Pantone LLC	
Paypal, Inc. / Bill Me Later, Inc.	
PNC Bank	
ProLogis UK XXIV S.a.r.l.	
Province LLC	
QBE Insurance Corporation	
Redwood Capital Management	

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 CanadaLife
 Canon Solutions America, Inc.
 CBRE Inc.
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 Citibank, N.A.
 City National Bank
 Community Bank
 CompuCom Systems, Inc.
 Credit Suisse
 Elliott Management Corp.
 Elliott Intl LP
 EMC-DN ICAV F&N BHF OF DN FD I
 Fifth Third Bank
 FineLine
 Goldman Sachs & Co. LLC
 Google Inc.
 Herenstein, Andrew
 Huntington National Bank
 Intact Financial Corporation
 Inverness
 Invesco
 Johnson Controls Inc.
 Kaiser
 Liberty Mutual
 Lloyd's of London
 MAM LP - Empire Scurd Cr Fdg I
 Manulife (International) Limited
 Marathon
 Marsh (Hong Kong) Ltd

Mastercard International
 Mercer
 MetLife
 MGA Entertainment, Inc.
 Microsoft Corporation
 Monarch Alternative Capital LP
 Morgan Stanley Sr Fd Inc
 NatWest Offshore Gibraltar Ltd
 NB - Neuberger Berman Special
 Newmark
 Oaktree
 One Beacon Insurance Company
 Paypal, Inc. / Bill Me Later, Inc.
 PNC Bank
 QBE Insurance Corporation
 Redwood Capital Management
 Salesforce.com.Inc.
 Simon Property Group, LP
 Squire Patton Boggs (US) LLP
 Sun Life Financial
 Synovus Bank
 Travelers Indemnity Company, The
 TD Bank
 Truist
 UMB Bank
 UPS Supply Chain Solutions Inc
 US Bank (US)
 Viacom (Smurfs)
 Walmart Inc.
 Wells Fargo
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 Workday, Inc.
 Worldline
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² These parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds or trusts managed by such managers) are significant equity

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AST JPMorgan Global Thematic
BK of Amer NA-NY
Goldman Sachs & Co. LLC
Johnson Controls Inc.
MetLife
Microsoft Corporation
Morgan Stanley Sr Fd Inc
UPS Supply Chain Solutions Inc
[Confidential]

Board Members/Officers/Employees⁴

Kapoor, Rohit
Killion, Theo
Lomow, Samantha
Wells, David
William L & K Melissa Transier

Government and Regulatory⁵

State of Minnesota
State of Texas

³ These parties or their affiliates are significant joint venture partners of other clients or former clients of A&M or its affiliates in wholly unrelated matters.

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⁵ A&M and/or an affiliate is currently providing or has provided certain consulting or interim management services to these government entities or regulatory agencies in wholly unrelated matters.